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EXHIBIT "B"

Law Offices
MURPHY AND O'CONNOR, L.L.P.

Commerce Center, Suite 130
1810 Chapel Avenue West
Cherry Hill, NJ 08002-4607
(856) 663-9292
FAX (856) 663-6566
E-mail: Ssiegrist@MurphyOConnor-NJ.com

STEPHEN E. SIEGRIST

PHILADELPHIA OFFICE
SUITE 1100
2 PENN CENTER
PHILADELPHIA, PA 19102
(215) 564-0400
FAX (215) 564-1973

April 16, 2007

Clerk-U.S. District Court
M.L. King Jr. Federal Building & U.S. Courthouse
50 Walnut Street
Newark, NJ 07102

RE: Estate of Tyree Wilson v. Northern State Prison, et als
Docket No: L-616-07
Our File No: 970-9395

Dear Sir or Madam:

Enclosed please find a Notice of Removal with attachments and Civil Cover Sheet. Copies of the removal application have been forwarded today to plaintiff's counsel as well as the Clerk of the Law Division, Essex County Superior Court.

A check in the amount of \$350.00 for filing costs associated with this removal application is enclosed. Should you have any questions regarding this matter, please feel free to give me a call.

Very truly yours,
MURPHY & O'CONNOR

STEPHEN E. SIEGRIST

SES:lac
Enclosures
cc: Clerk-Essex County (w/encl)
Michael A. D'Aquanni, Esquire (w/encl)